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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2469/17 - 2025 දෙසැම්බර් මස 31 වැනි බදාදා - 2025.12.31

No. 2469/17 - WEDNESDAY, DECEMBER 31, 2025

(Published by Authority)

## PART IV (B) — LOCAL GOVERNMENT

### Local Government Notifications

#### MUNICIPAL COUNCIL - KALMUNAI

#### Notification of Taxes, Rates, Royalties, Service Fee and other Fees - 2026

I, the Commissioner of Municipal Council of Kalmunai, hereby inform the public that, by virtue of the powers vested in me under Section 286 (a) of Chapter 252 of the Municipal Councils Ordinance, as per the By-laws enacted under the Local Authorities (Standard By-laws) Act, No. 6 of 1952 and published in *Extra Ordinary Gazette* No. 541/17 of 20/01/1989, as per the Standard By-laws of the Local Authorities published in the *Local Government Gazette* No. 1093 of 13.08.1993 by an order of the Eastern Province Governor and based on the Management Committee Resolutions, all the following fees will be implemented from 01.01.2026 and any other fees not mentioned here will be levied according to the decisions of the Municipal Council, Kalmunai.

I hereby inform the public that I revoke and cancel the *Extraordinary Gazette* Notification No. 2381/26 dated 24/04/2024.

A. T. M. RAFEE,  
Commissioner.

Municipal Council,  
Kalmunai,  
26th December, 2025.



**SCHEDULE I**

**ROYALTIES**

**TRADE LICENSE FEE**

<b>Serial No.</b>	<b>Amount Rs. Cts.</b>
01. Maintaining a Tea boutique	3,000.00
02. Maintaining an eating house (Small scale)	4,000.00
03. Maintaining a Paddy business	5,000.00
04. Maintaining a Lodge with residential	5,000.00
05. Maintaining a Bakery	5,000.00
06. Food supplying	5,000.00
07. Restaurant	5,000.00
08. Packing and selling food items	5,000.00
09. Maintaining a rest house	5,000.00
10. Maintaining a place for manufacturing flavoured drink	5,000.00
11. Maintaining flavoured milk over one Gross	3,000.00
12. Maintaining a place for Ice factory	5,000.00
13. Selling ice cubes	4,000.00
14. Maintaining a place for Selling ice cream and beverages	5,000.00
15. Manufacturing ice cream	5,000.00
16. Manufacturing confectioneries	5,000.00
17. Selling confectionery items and toffees	5,000.00
18. Manufacturing and selling fruit juice and selling	5,000.00
19. Selling fruit items	5,000.00
20. Maintaining a vegetable shop	5,000.00
21. Maintaining a Guest house	5,000.00
22. Maintaining a Milk factory	5,000.00
23. Maintaining a Milk collecting center	4,000.00
24. Arranging Conference hall with catering service	5,000.00
25. Maintaining a Meat stall	5,000.00

<b>Serial No.</b>	<b>Amount Rs. Cts.</b>
26. Maintaining a Mutton stall	5,000.00
27. Maintaining a Chicken shop	5,000.00
28. Maintaining a fish shop	5,000.00
29. Fish Processing	5,000.00
30. Maintaining a frozen fish or meat	5,000.00
31. Maintaining an Animal feeding shop	5,000.00
32. Production and selling of chicken feed	5,000.00
33. Tanning and selling animal leathers (cattle)	5,000.00
34. Maintaining a Poultry farm (more than three hundred)	5,000.00
35. Maintaining a Cattle farm	5,000.00
36. Selling of bird species (Excluding chicken)	5,000.00
37. Catching sea cucumber	5,000.00
38. Manufacturing poultry and animal feedings	5,000.00
39. Processing of Sea cucumber	5,000.00
40. Maintaining a place for Hair cutting	5,000.00
41. Maintaining a Laundry shop	3,000.00
42. Pappadam production	3,000.00
43. Maintaining a straw shop	3,000.00
44. Collecting empty bottles and sacks	3,000.00
45. Collecting and selling old newspapers	3,000.00
46. Manufacturing brooms and Ekle brooms	3,000.00
47. Manufacturing box of matches	4,000.00
48. Maintaining newspaper shop and Selling	4,000.00
49. Manufacturing soap	4,000.00
50. Manufacturing camphor	4,000.00
51. Maintaining a Tobacco mill	5,000.00
52. Collecting and selling of dried fish	4,000.00
53. Selling of cadjan	3,000.00

Serial No.	Amount Rs. Cts.
54. Manufacturing and selling yogurt	5,000.00
55. Manufacturing, selling and designing pottery	3,000.00
56. Producing of Beedi and cigars	5,000.00
57. Manufacturing Talcum powder and perfumes	4,000.00
58. Manufacturing coconut fibre and other fibres	4,000.00
59. Collecting and selling coconut	4,000.00
60. Manufacturing coconut oil using machine	4,000.00
61. Manufacturing or having coconut copra	4,000.00
62. Having coconut oil more than 50 Gallon	4,000.00
63. Electroplating	4,000.00
64. Making jewells and repairing	5,000.00
65. Maintaining a Jewellery	5,000.00
66. Selling Motor vehicle	5,000.00
67. Selling Motor Bicycle	5,000.00
68. Selling of Motor vehicle spare parts	5,000.00
69. Selling of bicycle spare part	5,000.00
70. Maintaining new or old tyres more than 25	5,000.00
71. Maintaining a place for bicycle repairing	3,000.00
72. Maintaining a place for repairing Motor cycle	5,000.00
73. Maintaining a place for repairing motor vehicle	5,000.00
74. Maintaining a service center for motor vehicle	5,000.00
75. Maintaining a place for Selling tyres for motor vehicle	5,000.00
76. Maintaining a place for body building for motor vehicle	5,000.00
77. Maintaining a place for recharging or repairing battery	5,000.00
78. Vulcanizing the tyres and tubes	5,000.00
79. Maintaining a place for Rebuilding tyres	5,000.00
80. Maintaining a place for selling new bicycles	5,000.00
81. Vehicle emission testing	5,000.00

<b>Serial No.</b>	<b>Amount Rs. Cts.</b>
82. Wheel alignment of motor vehicle	5,000.00
83. Maintaining a place for Driving School	5,000.00
84. Sales of used motor cycle	5,000.00
85. Distributing of vehicles for rent	5,000.00
86. Net café	5,000.00
87. Maintaining a place Computer training center	5,000.00
88. Manufacturing and selling of school goods and stationeries	5,000.00
89. Collecting and selling of school books and stationeries	5,000.00
90. Running a photocopying or communication center	4,000.00
91. Photocopying and laminating center	4,000.00
92. Computer typing and printing	5,000.00
93. Maintaining a place for Photographic studio	5,000.00
94. Maintaining a place for Recording songs and music	5,000.00
95. Documentation or cinematography	5,000.00
96. Maintaining a manual offset printing	4,000.00
97. Maintaining an electrical offset printing	5,000.00
98. Electronic Printing	5,000.00
99. Maintaining a Mobile phone sales center	5,000.00
100. Mobile phone repairing center	5,000.00
101. Sales of spare parts of Mobile phone	5,000.00
102. Maintaining a fixed or mobile telecommunication network	5,000.00
103. Maintaining a medical consultation service center	5,000.00
104. Maintaining a Private Ayurvedic clinic center	5,000.00
105. Maintaining a private wester Ayurvedic clinic center	5,000.00
106. Maintaining and selling of Western medicines	5,000.00
107. Maintaining and selling Ayurvedic medicines	4,000.00
108. Maintaining a Dental Clinic center	5,000.00
109. Production of Ayurvedic medicines	4,000.00
110. Maintaining a Consultation Center	5,000.00

Serial No.	Amount Rs. Cts.
111. Maintaining an optical	5,000.00
112. Medical Laboratory	5,000.00
113. Maintaining a paddy husking and rice grinding mill	3,000.00
114. Maintaining a Dried chili and coffee grinding mill	3,000.00
115. Rice mill (big). More than 20 horse power	5,000.00
116. Selling of household items	5,000.00
117. Maintaining of flour, rice, sugar and salt for wholesale. More than 500kg	5,000.00
118. Having tea more than 150kg	3,000.00
119. Maintaining a Grocery shop	4,000.00
120. Selling of rice	5,000.00
121. Selling of Plastic items	5,000.00
122. Production of Plastic items	5,000.00
123. Maintaining and selling PVC pipes and allied goods	5,000.00
124. Maintaining a Metal shop	4,000.00
125. Maintaining a Machinery metal shop	5,000.00
126. Maintaining and selling of metal goods	5,000.00
127. Maintaining and selling of old metal goods	5,000.00
128. Maintaining a welding garage and tinkering	5,000.00
129. Maintaining a Tin sheet work	4,000.00
130. Maintaining a Lathe work and painting	5,000.00
131. Maintaining a Spray painting	5,000.00
132. Maintaining a metal casting work	5,000.00
133. Production of electric goods	5,000.00
134. Selling of Electric goods	5,000.00
135. A place for repairing electric goods, fan and motor	4,000.00
136. Selling and repairing refrigerator	5,000.00
137. Repairing Centre for Radio and Television	5,000.00
138. Maintaining a place for selling spare parts of television, radio and sewing machine	5,000.00

<b>Serial No.</b>	<b>Amount Rs. Cts.</b>
139. Maintaining a place for selling television, radio and sewing machine	5,000.00
140. Water pump motor repairing	5,000.00
141. Selling of computer spare parts	4,000.00
142. Computer repair and service	4,000.00
143. Duplex typewriter repairing center	3,000.00
144. Maintaining a place for watch making / Repairing	3,000.00
145. Selling of computer	5,000.00
146. Selling of Loudspeaker and goods	5,000.00
147. Maintaining a mechanized timber Saw mill	5,000.00
148. Maintaining a Timber Saw mill (Manual)	5,000.00
149. Maintaining a Carpentry work shop	5,000.00
150. Manufacturing and selling of household furniture	5,000.00
151. Maintaining a Timber depot or shop	5,000.00
152. Maintaining a firewood depot	4,000.00
153. Painting to furniture	5,000.00
154. Selling of sawn timber	5,000.00
155. Maintaining a textile	5,000.00
156. Maintaining Handlooms	5,000.00
157. Making cushion work	5,000.00
158. Maintaining a Dye factory	5,000.00
159. Maintaining a Tailoring shop	3,000.00
160. Selling of Ready-made garments	5,000.00
161. Maintaining a place for bed cushion work center	5,000.00
162. Yarn selling center	4,000.00
163. Maintaining a garment factory	5,000.00
164. Maintaining a center for selling of materials and final products made from cement	5,000.00
165. Maintaining or selling building material	5,000.00
166. Maintaining cement packets more than 25 packets	5,000.00

Serial No.	Amount Rs. Cts.
167. Stocking and selling bricks and wall tiles	5,000.00
168. Manufacturing and selling of materials and final products of mixing cement, metal & sand	5,000.00
169. Selling of ceramic tiles	5,000.00
170. Maintaining or selling lime and lime stones	5,000.00
171. Selling of varnish and paint coat	5,000.00
172. Maintaining a center for selling of petrol, diesel and kerosene oil	5,000.00
173. Maintaining a place for selling of all kind of oil items extracted from earth	5,000.00
174. Maintaining or selling Organic and chemical fertilizer	5,000.00
175. Production and selling of Agro-chemical items	5,000.00
176. Maintaining or selling and selling disinfectant	5,000.00
177. Production and selling of leather items and shoes	5,000.00
178. Selling of foot wear	5,000.00
179. Store or stocking	5,000.00
180. Loader	5,000.00
181. Backhoe	5,000.00
182. Keeping cultivation harvester machine	5,000.00
183. Maintaining a place for Public Advertisement service	5,000.00
184. Maintaining a center for Tourist service	5,000.00
185. Maintaining a Foreign Employment Agency	5,000.00
186. Agency (Goods)	5,000.00
187. Air Ticketing Agency	5,000.00
188. Renting the items relating sound and lights services	5,000.00
189. Maintaining a business for renting out the goods for special functions	5,000.00
190. Selling and renting out the cinema and teledrama cassette	5,000.00
191. Renting out the Sound system	4,000.00
192. Keeping and manufacturing glass wares	5,000.00
193. Manufacturing and selling of glass wares	5,000.00
194. Selling of aluminum goods in a small scale	5,000.00

<b>Serial No.</b>	<b>Amount Rs. Cts.</b>
195. Manufacturing aluminum goods and sale	5,000.00
196. Manufacturing concrete pipes, concrete well and grills	5,000.00
197. Manufacturing electric concrete post	5,000.00
198. Metal breaking by using explosive	5,000.00
199. Maintaining a Gravel or metal quarry	5,000.00
200. Fire cracker factory	5,000.00
201. Commission agents	4,000.00
202. Building work contractors	5,000.00
203. Money lenders	5,000.00
204. Brokers and marriage brokers	5,000.00
205. Maintaining a place Building construction Architecture and drawings	5,000.00
206. Maintaining a place Audit Firm	5,000.00
207. Auctioneers	5,000.00
208. Money investors	5,000.00
209. Conducting of Private education centers	5,000.00
210. Insurance Agents	5,000.00
211. Tourist bus service	5,000.00
212. Providing goods transport service	5,000.00
213. Pawning centers	5,000.00
214. Wholesale business	5,000.00
215. Home Decoration	5,000.00
216. Money depositing and withdrawing	5,000.00
217. Providing loan facilities	5,000.00
218. Fix deposit / investment	5,000.00
219. Pawning	5,000.00
220. Leasing	5,000.00
221. Money exchange service	5,000.00
222. Local and foreign banking activities	5,000.00

<b>Serial No.</b>	<b>Amount Rs. Cts.</b>
223. Insurance institutions	5,000.00
224. Telecasting services	5,000.00
225. Broadcasting services	5,000.00
226. Cleaning / Security service	5,000.00
227. Maintaining a place for Gym center	5,000.00
228. Bus booking centers	5,000.00
229. Manufacturing and selling of sports goods	5,000.00
230. Maintaining a place for Land buying and selling	5,000.00
231. Supplying of human resources or laborers for work	5,000.00
232. Settlement of bills	3,000.00
233. Bridal make-up	5,000.00
234. Ladies' hair cuttings	5,000.00
235. Making Rubber stamp	5,000.00
236. Picture framing	4,000.00
237. Fresh water fish business (Individual)	4,000.00
238. Software Development / business	5,000.00
239. Selling Knife	3,000.00
240. Online class	5,000.00
241. Cultural Programme	5,000.00
242. Fixing Solar Power	5,000.00
243. Agriculture instruments	3,000.00
244. Maintaining a wedding hall	5,000.00
245. Maintaining mobile instruments	5,000.00
246. Maintaining a place for Legal consultation service	3,000.00
247. Translation service	3,000.00
248. Beauty culture and facial	5,000.00
249. Maintaining a Bakery with cafeteria	5,000.00
250. News and entertainment network	5,000.00

Serial No.	Amount Rs. Cts.
251. Selling beetle leaf and Aricnut	4,000.00
252. Plantain shop	4,000.00
253. Supplying birthday cake, cupcake on order	5,000.00
254. Maintaining tourist place	5,000.00
255. Maintaining accommodation rooms more than one	
# Per single normal room	500.00
# Per single A/C room	1000.00

### Schedule II

#### Vehicle and Animal Tax

S. No.	Amount (Rs.)
01. Per each hand cart	15.00
02. Per each push bicycle	20.00
03. Per each horse, pony and mule	20.00
04. Per each jinrikisha	30.00
05. Per other each vehicle other than motor car, motor three-wheeler, motor lorry, motor bicycle jinrikisha and trishaw or tricycle	50.00
06. Per each three-wheeler and two-wheeler car	50.00
07. Per each cart	50.00
08. Per each elephant	70.00
09. Having more than ten cattle	140.00
10. Registered three-wheeler per month	140.00

### Schedule III

#### List of Trade of Business Tax

S. No.	Amount (Rs.)
01. On an occasion of not exceeding 6,000.00	1,500.00
02. Above Rs. 6,001.00 and not exceeding Rs. 12,000.00	2,500.00
03. Above Rs. 12,001.00 and not exceeding Rs. Rs. 24,000.00	3,000.00
04. Above Rs. 24001.00 and not exceeding Rs. Rs. 48,000.00	4,000.00
05. Above Rs. 48,001.00 and not exceeding Rs. Rs. 96,000.00	4,500.00
06. Above Rs. 96,001.00 and not exceeding Rs. Rs. 192,000.00	5,000.00

### Instructions and conditions (Schedule I, Schedule II and Schedule III)

- It is here by requested to obtain the Trade License before 31<sup>st</sup> of march, 2026 and the business activities which functioning without Trade License will be considered illegal and legal action will be taken against them.
- The assessment tax of the residential and the commercial premises of the applicant should have been paid at the time of settlement of the above charge.
- The businesses that involved in food and human body related products should have taken recommendation from the M.O.H / P.H.I.
- If the businesses related with food, the Trade License and the Food Premises License should have been obtained before January 15.
- If a business involves in more than one business activity above mentioned, it should pay separate fee for each business activity.
- If there any fee not mentioned in the above schedule, such fees will be decided by the Municipal Council and it will be the finality.
- As per the existing legal provisions other approvals that need to be obtained from other departments other than the Municipal council should be provided when submitting application.

### Schedule IV

#### Hall Rent

01. Conference Hall of Municipal Council, Kalmunai which is air conditioned with 300 chairs Rs. 10,000.00 per hour.

02. Maruthamunai Library Hall. Per 4 hours.

i. Ground floor		Amount (Rs.)
• Without Chairs	-	600.00
• With chairs	-	10,000.00
ii. Upper floor A (With 300 chairs)	-	10,000.00
Upper floor B (With 300 chairs)	-	10,000.00

03. Cultural Hall, Periyaneelavanai (Per 4 hours)

i. Upper floor (With 400 chairs)	-	20,000.00
ii. Ground floor - Airconditioned (With 300 chairs)	-	40,000.00
iii. Ground and upper floor (With 700 chairs)	-	60,000.00

### Schedule V

#### Vehicle Parking Fee

Maximum of recovery of fees:	Amount (Rs.)
01. For a Bicycle (Per hour)	20.00

	Rs. cts
02. For three-wheeler (For registered vehicle per hour)	30.00
03. For motor cycle (Per hour)	30.00
04. For motor vehicle (Car and Van per hour)	50.00
05 For lorry (Small), Omni bus	150.00
06. For lorry (Big), Bus	200.00
07. For three-wheeler (For registered vehicle per month)	500.00
08. For three-wheeler (Registration fee)	1,000.00

For all types of vehicles, in additional fee of Rs. 20.00 will be charged for every hour of parking of vehicles in addition to one hour.

#### Pavement Business Ticket Fees

Maximum of recovery of fees:	Rs. cts
01. For bicycle, Motor cycle and Auto	200.00
02. For van, Batta, Badi	300.00
03. For land (5X5 Sq. feet)	300.00
04. For land (If exceeded 5x5 Square feet)	400.00
05. For big lorry and bus	400.00
06. For mobile Business – Promotion	400.00

#### Schedule VI

##### Waste Water Collection Fee

01. Absorption of waste water from toilet pit (Within the municipality limit)	
	Rs. cts
i. If using the bowzer with a capacity of below 4000 liters	15,000.00
ii. If using the bowzer above 4000 liters	17,500.00

If the service recipient from the outside of the municipality limit, Rs. 200.00 should pay additionally for each Km.

**Schedule VII**

**Advertisement Fees**

Description of Advertisement	Per month or portion	Per year
01. An advertisement that is not an advertisement regarding cinema entertainment or other entertainment displayed on a wall or on an advertisement board. For every square foot or each portion	75.00	100.
02. An advertisement that is taken along with someone or fixed on a vehicle or displayed on a board or something else.  (a.) If the advertisement does not exceed seven and half square feet, for its each square foot or portion  (b.) If the advertisement does exceed seven and half square feet, for its each square foot or portion	150.00  200.00	200.00  300.00
01. A illuminated advertisement that is not a cinema entertainment advertisement.  For its each square foot or portion	200.00	300.00
02. Any entertainment advertisement that is not a stage drama or entertainment displayed on a wall or board.  For its each square foot or portion	400.00	1000.00
03. A cinema entertainment advertisement displayed on a wall or board	600.00	1800.00
04. An illuminated cinema entertainment advertisement displayed on a wall or board.  For its each square foot or portion	800.00	2000.00

**Schedule VIII**

**Solid Waste Collection fee**

	Rs Cts.
01. Shops – Daily	15.00
02. Young coconut shop - Monthly	2000.00
03. Promotion	3,000.00
04. Special Solid waste Disposal	
(a.) Tractor	3,000.00
(b.) Dump Truck	6000.00
05. Cinema Hall- Monthly	6000.00
06. Chicken shop –	
Big – Monthly	12000.00
Small – Monthly	

	Rs. Cts
1. Inner Roads	4500.00
2. Main Road	6000.00
07.	
i. Food supplying places / Eatery (Special)	15,000.00
ii. Eatery A – Monthly	7500.00
iii. Eatery B – Monthly	5,000.00
iv. Eatery C – Monthly	3,000.00
08. Private Hospital – Monthly	15,000.00

**Schedule IX**

**Property Tax**

**Nature of the property and the rate of tax imposition**

01. For factories	15% of the annual value of the property
02. For commercial, Trade and Service institutions	15% of the annual value of the property
03. For bare land	8% of the annual value of the property
04. For resident	8% of the annual value of the property

As per Section 238 of Chapter 252 of Municipal Councils Ordinance and its sub sections and as per the decision No. 04 dated 03.10.2025 of the council to imposition and recover of property tax on the movable and immovable properties situated within the boundary of Municipal Council, Kalmunai, it is hereby informed that the property tax will be relieved from 01.01.2026.

This tax will be paid as per the following procedure :-

1. The tax calculation shall be for the entire year.
2. The tax amount can be paid on a quarterly basis. Accordingly, the tax amount shall be settled on or before the following dates.  
First quarterly – March 31  
Second quarterly – June 30  
Third quarterly – September 30  
Fourth quarterly – December 31.
3. In the event of settling the entire amount of the tax assessed for the year 2026 before 31st of January, 2026, a discount of 10% of due tax will be given to the tax payer.
4. 5% of discount will be given to those who settle the entire amount of the first quarter year in the first month of the quarter year.

16A

IV(අ) වැනි කොටස - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2025.12.31  
Part IV (B) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 31.12.2025

5. If fail to settle the tax amount within the period, the warrant charge of 15% for residentials and 20% for other properties will be levied.

#### Schedule X

##### Slaughterhouse Service Fee

	(Rs. Cts)
01. For an animal (cattle)	600.00
02. For Houses (on special days)	2,500.00
03. For selling the meat bringing from other councils' limit (Goat and cattle) Monthly	40,000.00
04. For registration fee of mutton stall	75,000.00
05. For registration fee of chicken shop	75,000.00
06. For registration of beef stalls	
Inner roads	150,000.00
Main Road	250,000.00

#### Schedule XI

##### Other fees

	For 24 hours (Rs. Cts)	For one week (Rs. Cts)
01. Ownership Certificate	2,500.00	2,000.00
02. Non-Vesting Certificate	2,500.00	2,000.00
03. Street Line Certificate	3,000.00	2,000.00
04. Building approval:		

It will be levied as per the *Extra Ordinary Gazette* Notification No. 2235/54 dated 08.07.2021.

In the event of inconsistency between the Sinhala, Tamil and English texts in this *Gazette* Notification, The Tamil text shall prevail.

**A. T. M. RAFEE,**  
Commissioner.

Municipal Council,  
Kalmunai.

EOG 01 - 0166